

IDAHO STATE TAX COMMISSION
ADMINISTRATIVE POLICY MEMORANDUM No. 13-07
(Replaces Administrative Policy Memo No. 09-01 Dated January 14, 2009)

DATE: February 6, 2013

SUBJECT: Electronic Data

PURPOSE: To establish consistent standards, expectations and procedures to protect the confidentiality and integrity of electronic data and to manage the use, display, and protection of sensitive electronic data as required by federal and state laws, rules, and regulations.

POLICY: The Tax Commission is committed to protecting sensitive taxpayer, employee, and other sensitive electronic data from unauthorized use, disclosure, inspection, access, modification, and destruction.

All electronic devices, such as but not limited to, desktops, laptops, I-PADs, tablets, camera cell phones, digital cameras, miniature scanners, and all manner of removable storage media such as portable hard drives, USB (thumb) drives, CDs, DVDs, etc., whether personally owned or provided by the agency, have the ability to breach confidentiality or violate agency administrative policies.

The Tax Commission shall provide employees with electronic devices and/or removable storage media to be used to store sensitive and confidential electronic data as needed for agency business. Employees needing access to a subset of data shall not be granted access to all records, for instance, nor shall they be provided write access if creating or modifying records is beyond the scope of their authorized duties.

Use of personal devices and/or removable storage media to store or process confidential and sensitive agency information is prohibited.

Employees are responsible for using caution and good judgment to personally secure all electronic data and/or removable storage media and comply with the requirements governing the use, handling, transmittal, storage, retention, and disposal of sensitive data. All data not encrypted must be physically secured. Managers and supervisors are responsible for ensuring contractors, vendors, and visitors comply with this policy.

The Tax Commission's policies apply to use of these devices.

Encryption

Employees shall encrypt all sensitive and confidential information stored on any device, such as desktops, laptops, tablets, and/or removable storage media including USB (thumb) drives, using the software and procedures provided by the Tax Commission regardless if the data is used within or

outside of the agency. Confidential data includes, but is not limited to, taxpayer information and Tax Commission employee data.

Workstations

Employees shall ensure confidential data is protected by locking/logging off their computer when leaving their work area or desk.

Employees shall take every measure to limit view access of all sensitive and confidential information displayed on any agency computer to authorized employees.

Use of Cameras

Employees shall not use the camera feature of cell phones and/or recording capability of other devices in work areas or any other area deemed unacceptable and inappropriate in the workplace unless it is in performance of official agency business and/or specifically authorized by Tax Commission management.

When an employee leaves Tax Commission employment, supervisors are responsible to submit a request to terminate all of the employee's system access on his/her last day and ensure all state-issued equipment is returned. IT and Human Resources' has the authority to terminate an employee's system access when deemed business appropriate.

Employees shall report violations of this policy, including knowledge of unauthorized use or loss of an electronic device or removable storage media, immediately to his/her supervisor, bureau chief, division administrator/program manager. The Commission will take prompt action to correct concerns. No employee will be subject to retaliation for reporting a concern. Management's lack of enforcement does not constitute consent.

Any violation of this policy or its standards may be subject to disciplinary action, up to and including dismissal and criminal penalties under applicable federal and state laws, regulations and rules.

**STANDARDS
AND
PROCEDURES:
AUTHORITY:**

The Tax Commission has adopted and made part of this policy the Personnel Procedures Manual Section 1 - Administrative Policies and Standards.

[IRS Publication 1075](#), *Tax Information Security Guidelines for Federal, State and Local Agencies*, in addition to state and federal laws including Idaho Code sections [63-3076\(1\)](#) & [28-51-105\(2\)](#) and the Tax Commission Acceptable Use of IT Resources Policy.

EFFECTIVE: Immediately

APPROVAL: Adopted by the Idaho State Tax Commissioners on February 6, 2013.

DISTRIBUTION: A copy of this policy will be published on the Tax Insider, distributed to all current Tax Commission employees, and be included in New Hire Orientation upon adoption by the Tax Commissioners. An electronically signed policy statement acknowledging receipt from each employee will be maintained by Human Resources.

EXPIRATION: This policy expires on February 6, 2017.